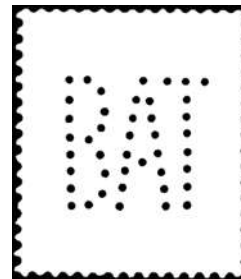


**NAURU PERFIN**  
**Jeff Turnbull**

I have recently purchased the attached overprinted perfin stamp from NAURU !! I bought it for snip as a fake overprint, but on closer inspection the smudged cancel is on top of the overprint (signifying correct usage after receiving the overprint). The perfin is "**BAT**" **B0240.01M** that of the **British American Tobacco Co Ltd.** Can any member can throw any light on its origin?



B0240.01M